

WSR 21-11-010
INTERPRETIVE STATEMENT
DEPARTMENT OF REVENUE
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INTERPRETIVE STATEMENT ISSUED

The department of revenue has issued the following excise tax advisory (ETA):

ETA 3223.2021 *Taxability of Restaurant and Grocery Delivery Services*

This ETA clarifies the taxation of restaurant and grocery food delivery service transactions under three business models: (1) Marketplace facilitator/delivery partner business model; (2) marketplace facilitator employee delivery business model; and (3) resale business model.

A copy of this document is available via the internet at Rule and Tax Advisory Adoptions and Repeals.

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